

Federal Energy Regulatory Commission

§ 141.100

§ 141.61 [Reserved]

§ 141.100 Original cost statement of utility property.

Any public utility or licensee becoming subject to the jurisdiction of the Commission shall file, insofar as applicable, the following statements properly sworn to by the officer in responsible charge of their compilation:

STATEMENT A

Statement A showing in outline the origin and development of the company including particularly a description (giving names of parties and dates) of each consolidation and merger to which the company, or a predecessor, was a party and each acquisition of an electric operating unit or system.

STATEMENT B

Statement B showing for each acquisition by the reporting company or any of its predecessors of an electric operating unit or system, the original cost, estimated, if not known, the cost of such company and the amount entered in the books in respect thereto as of the date of acquisition. If the depreciation, retirement, or amortization reserve was adjusted as of the date of acquisition and in connection therewith, a full disclosure of the pertinent facts should be made. The difference between the original cost and the amount entered in respect thereto of each acquisition of an electric operating unit or system, as of the date of acquisition, should be clearly stated, and a summary of all transactions affecting such difference through the end of the calendar year prior to the year in which the filing is made, and the resultant amount at the latter date, should be set forth. The amount to be included in account 114, Electric Plant Acquisition Adjustments, shall be subdivided so as to show the amounts applicable to (1) electric plant in service, (2) electric plant leased to others, and (3) electric plant held for future use. Whenever practical, such amount shall be classified according to nature, i.e., going value, structural value, etc.

Where estimates are used in arriving at original cost or the amount to be included in account 114, a full disclosure of the method and underlying facts should be given. The method of determining the original cost of the electric plant acquired as operating units or systems should be described in sufficient detail to permit a clear understanding of the nature of the investigations which were made for that purpose.

STATEMENT C

Statement C showing any amounts arrived at by appraisals in the electric plant accounts (and not eliminated) in lieu of cost to

the reporting company. This statement should give the full journal entry at the time the appraisal was originally recorded and if the entry had the effect of appreciating or writing up the electric plant account, the amount of the appreciation of writeup should be traced, by proper description and explanation of changes, from the date recorded through the end of the calendar year prior to the year in which the filing is made.

STATEMENT D

Statement D showing electric plant as classified in the books of account immediately prior to reclassification in accordance with the Uniform System of Accounts, including, under a descriptive heading, any unclassified amounts applicable jointly to the electric department and other departments of the utility.

STATEMENT E

Statement E showing summary of adjustments necessary to state accounts 101, 103-107, 114, and 116, as prescribed in the Uniform System of Accounts.

STATEMENT F

Statement F showing electric plant classified according to the accounts prescribed in the Uniform System of Accounts, and showing also the amount includible in account 116, Other Electric Plant Adjustments.

STATEMENT G

Statement G giving a comparative balance sheet showing the accounts and amounts appearing in the books before the adjusting entries have been made and after such entries shall have been made.

STATEMENT H

Statement H giving a suggested plan for depreciating, amortizing, or otherwise disposing in whole or in part of the amounts includible in account 114, Electric Plant Acquisition Adjustments, and account 116, Other Electric Plant Adjustments.

STATEMENT I

Statement I giving the following statistical information relative to electric plant.

PRODUCTION PLANT

Steam production. Separately for each steam plant: Name of plant, date of construction, nameplate generating capacity (kw.) as originally constructed and as at present, also nameplate capacity and date of installation of each addition to generating capacity. The original cost, where available, by accounts 310 and 316, of each steam production plant.